

Statement of Changes in Net Position for FY 1999 Reporting

| <u>Line No</u> | <u>Pre/Post</u> | <u>Trial Bal</u> | <u>Acct No</u> | <u>Account Title</u> | <u>Additional Information Required</u> |
|----------------|-----------------|------------------|----------------|---|--|
| 1 | | | | Net Cost of Operations | Amount reported on Statement of Net Cost |
| 2A | Pre | E | 5700 | Appropriations Used | |
| 2A | Pre | E | 5799 | Adjustment of Appropriations Used | |
| 2B | Pre | E | 5310 | Interest Revenue | Nonexchange |
| 2B | Pre | E | 5319 | Contra Revenue for Interest | Nonexchange |
| 2B | Pre | E | 5320 | Penalties and Fines Revenue | |
| 2B | Pre | E | 5329 | Contra Revenue for Penalties and Fines | |
| 2B | Pre | E | 5800 | Tax Revenues | |
| 2B | Pre | E | 5809 | Contra Revenue for Taxes | |
| 2B | Pre | E | 5890 | Tax Revenue Refunds | |
| 2B | Pre | E | 5900 | Other Revenue | Nonexchange |
| 2B | Pre | E | 5909 | Contra Revenue for Other Revenue | Nonexchange |
| 2C | Pre | E | 5600 | Donated Revenue - Financial Resources | |
| 2C | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | |
| 2C | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | |
| 2C | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | |
| 2D | Pre | E | 5780 | Imputed Financing Sources | |
| 2E | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | Add |
| 2F | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | Subtract |
| 2G | Pre | E | 5790 | Other Financing Sources | |
| 3 | | | | CALC (2 - 1) | |
| 4 | Pre | E | 7400 | Prior Period Adjustments | |
| 5 | | | | CALC (3 +or- 4) | |
| 6 | Pre | E-B | 3100 | Unexpended Appropriations | |
| 7 | | | | CALC (5 +or- 6) | |

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|------------|--------------|--------------|------------|----------------------------------|---------------------------------|
| 8 | Pre | B | 3100 | Unexpended Appropriations | |
| 8 | Pre | B | 3310 | Cumulative Results of Operations | |
| 9 | | | CALC | (7 + 8) | Should also equal 3100E + 3310E |